

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	: Chapter 11 Case No.
	: :
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	: (Jointly Administered)
Debtors.	: :
	: Ref. Docket No. 27915
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AFFIDAVIT OF SERVICE

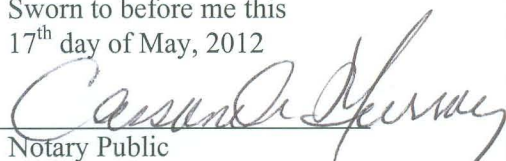
STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

HERB BAER, being duly sworn, deposes and says:

1. I am employed by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On May 16, 2012, I caused to be served the "Response of Smurfit Kappa Acquisitions to Debtors' Two Hundred Thirty-Third Objection to Claims (No Liability Derivative Claims)," dated May 16, 2012 [Docket No. 27915], by causing true and correct copies to be:
 - i. delivered via electronic mail to those parties listed on the annexed Exhibit A,
 - ii. delivered via facsimile to the party listed on the annexed Exhibit B, and
 - iii. enclosed securely in separate postage-prepaid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit C.
3. All envelopes utilized in the service of the foregoing contained the following legend:
"LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF
ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."


Herb Baer

Sworn to before me this
17th day of May, 2012


Notary Public

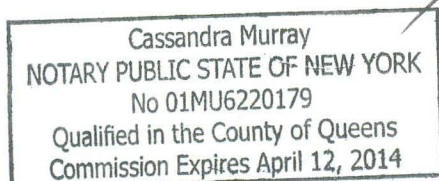


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Exhibit “C”

Exhibit C – Core Parties

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